

## **Article VII. Tax Administration**

### **§ 7.01. Assessor.**

There is established a division of assessment, the head of which is the town assessor. The assessor is to be chosen for the assessor's ability with special reference to the assessor's actual experience or the assessor's knowledge of accepted practices with respect to the duties of the assessor's office. The assessor exercises the same powers and is subject to the same duties and liabilities as other municipal assessors in the State of Maine. (Amended by vote of the people 10-4-94; Amended by vote of the people 11-7-17)

### **§ 7.02. Board of assessment review; appointment; vacancies.**

There is established a board of assessment review to consist of 3 members and two alternates, not otherwise connected with town government, who are appointed as hereinbefore provided in this charter for a term of 3 years. Vacancies in the membership of such board are filled by appointment by the town council for the unexpired term. (Amended by vote of the people 10-4-94; Amended by vote of the people 11-7-17)

### **§ 7.03. Board of assessment review; powers and duties.**

(1) The board of assessment review has conferred upon it such powers of review and abatement as are conferred upon boards of assessors by statute, and has the power to: (Amended by vote of the people 11-7-17)

(a) On complaint of property owners, review and revise real and personal property assessments made by the assessor on property in the town; (Amended by vote of the people 11-7-17)

(b) Administer oaths;

(c) Hold hearings; and

(d) Adopt regulations regarding the procedure of assessment review, not inconsistent with statutory provisions.

(2) The board is required to keep an accurate record of all its proceedings, and this record will be available for public inspection. (Amended by vote of the people 11-7-17)

### **§ 7.04. State statutes.**

In the event of any conflict in the provisions of this article with the provisions of any present or future statute relating thereto, the provisions of the statute supersede the provisions of this Article. (Amended by vote of the people 11-7-17)